



*Utah State Tax Commission*

# **Utah Real Estate Investment Trust Tax Return And Instructions**

## **Form TC-20REIT**

**2000**

210 N 1950 W  
SLC UT 84134  
(801) 297-2200  
1-800-662-4335

<http://www.tax.ex.state.ut.us>

## What's New?

The Department of Commerce is re-issuing identification numbers for incorporation or qualification in the state of Utah. Each new number issued will consist of 6 or 7 digits followed by a 4-digit suffix. Enter the new identification number on all return forms where requested. If you have not yet received notification of your new identification number, enter your original 6-digit charter number.

Use tax, in the amount of \$400 or less, may be claimed on Line 10 of the return. If use tax exceeds \$400, the purchaser is required to obtain a sales and use tax license. See instructions on pages 3 and 4.

### **Important Information Regarding Extension of Time to File**

An extension of time to file your tax return is NOT an extension of time to pay your taxes. You must pay your tax due by the due date. You are automatically allowed an extension of up to six months to file your return. However, if the prepayment requirements have not been met on or before the original due date, penalties will be assessed.

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#### **Need more information?**

Telephone (801) 297-2200 or 1-800-622-4335

Forms (801) 297-6700 or 1-800-622-4335 ext. 6700

You can find additional tax information and forms on the Tax Commission's web page, at:

**<http://www.tax.ex.state.ut.us>**

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If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunications Device for the Deaf (TDD) (801) 297-3819. Please allow three working days for a response.

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# General Instructions and Information

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## Corporation Identification Numbers

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The Utah State Tax Commission uses the Employer Identification Number (EIN) as the corporation's taxpayer identification number with the state. The Utah Department of Commerce issues an identification number upon incorporation or qualification in Utah. Enter the EIN and Utah Incorporation/Qualification Numbers in the fields provided. Include your EIN or Utah Incorporation/Qualification Number for proper identification of the corporate tax return or correspondence.

## Who Must File

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Every real estate investment trust (REIT) or fund of such company, as defined in IRC Section 856, that is registered or doing business in Utah must file form TC-20REIT. Doing business in Utah includes owning an interest in Utah real property.

## Due Date

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Returns are due on or before April 15th (for calendar year filers) or the 15th day of the fourth month following the close of the taxable year (for fiscal year filers).

## Filing Extension

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Real estate investment trusts are automatically allowed an extension of up to six months to file a return without filing an extension form. **This is an extension of time to file the return - NOT an extension of time to pay taxes.** To avoid penalty and interest, the prepayment requirements must be met on or before the original return due date and all returns must be filed within the six-month extension period.

## Prepayment Requirements

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Every real estate investment trust having a Utah tax liability of \$3,000 or more in the current year, or which had a tax liability of \$3,000 or more in the previous year, must make quarterly estimated tax prepayments.

A real estate investment trust is not subject to the prepayment requirements for the first year that real estate investment trust is required to file a return in Utah, if the real estate investment trust makes a payment on or before the due date, without the automatic extension, equal to or greater than the minimum tax.

Prepayments are due in four equal payments on the 15th day of the 4th, 6th, 9th and 12th months of the real estate investment trust's taxable year. Real

estate investment trusts may elect to make the quarterly prepayments equal to 90 percent of the current year's tax or 100 percent of the prior year's tax. As defined in IRC Section 6655, the applicable percentage of the required annual payment for annualized income installments, for adjusted seasonal installments, and for estimated tax payments based on the current year tax liability is the following:

<u>Installment</u>	<u>Percentage</u>
1st	22.5
2nd	45.0
3rd	67.5
4th	90.0

If a taxpayer elects a different annualization period than the period used for federal purposes, the taxpayer must make an election with the Tax Commission at the same time as provided in IRC Section 6655. Prepayments should be made with form TC-559, "Utah Corporation Franchise/IncomeTax Payment Coupon."

## Prepayment of Minimum Tax

Real estate investment trusts that met the prepayment requirement in the **current** year and had a tax liability of \$100 (the minimum tax) for the previous year, may choose to prepay the minimum tax amount of \$100 on the 15th day of the 12th month instead of four increments of \$25.

Real estate investment trusts that met the prepayment requirement in the **previous** year and have a tax liability of \$100 (the minimum tax) in the current year, may choose to prepay the minimum tax amount of \$100 on the 15th day of 12th month instead of four increments of \$25. In this scenario, the real estate investment trust must pay \$100, not 90 percent.

Real estate investment trusts not making the required tax prepayments are subject to a penalty as stated in "Penalties," below.

## Minimum Tax

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There is a minimum tax (privilege tax) of \$100 on every real estate investment trust regardless of whether the real estate investment trust exercises its right to do business.

## Penalties

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The penalty for **failure to file a tax due return** by the due date is the greater of \$20 or 10 percent of the unpaid tax. In addition, if a tax balance remains unpaid 90 days after the due date, a second penalty, the greater of \$20 or 10 percent of the tax balance, will be added for failure to pay timely.

The penalty for **failure to pay tax due** as reported on a timely filed return, or within 30 days of a notice of deficiency, is the greater of \$20 or 10 percent of the tax due.

The penalty for **underpayment of the extension prepayment** is 2 percent per month of the unpaid tax during the extension period. If the return is not filed by the extension due date, failure to file and failure to pay penalties will apply, as if the extension has not been granted.

The penalty for **failure to file an information return** or a complete supporting schedule is \$50 for each return or schedule to a maximum of \$1,000.

The penalty for each **underpayment of required estimated tax or required quarterly installments** is determined by applying the state interest rate(s) in effect for the period of the underpayment, plus four percentage points to the amount of the underpayment for the period of the underpayment.

For a list of additional penalties that may be imposed, please refer to UCA §59-1-401.

The Tax Commission will calculate the penalty for underpayment of required prepayments. Taxpayers who would like to calculate their own penalty may contact the Tax Commission at (801) 297-7790 or 1-800-662-4335 for assistance.

## **Exceptions to Penalty on Estimated Tax**

### **Annualized Exception**

A real estate investment trust may annualize its income before determining the amount of each installment. It is recommended that federal guidelines be followed in determining annualized income. If the real estate investment trust meets the annualized exception at the federal level, for any installment, indicate by checking the appropriate box(es) on form TC-20REIT, line 15.

### **Recurring Seasonal Exception**

A real estate investment trust with recurring seasonal income may annualize its income before determining the amount of each installment. It is recommended that federal guidelines be followed in determining seasonal income. If the real estate investment trust meets the seasonal exception at the federal level, for any installment, indicate by checking the appropriate box(es) on form TC-20REIT, line 15.

## **Interest**

The calendar year interest rate applicable for most taxes and fees administered by the Tax Commission is two percentage points above the federal short-term rate in effect for the preceding fourth calendar quarter. The Internal Revenue Service publishes this rate in September of each year.

The interest rate for most taxes and fees administered by the Tax Commission for the 2001 calendar year is 8 percent.

## **Suspension for Failure to Pay Tax Due**

Utah law provides for suspension of the corporation's right to do business in Utah if the corporation fails to pay taxes due before 5 p.m. on the last day of the eleventh month after the due date.

## **Supporting Federal Information**

Form 1120-REIT, as filed with the IRS, should be included with the filing of the Utah return (Form TC-20REIT). Other detail schedules should NOT be included with the initial Utah filing. The Auditing Division of the Tax Commission may request these detail schedules at a later date.

## **Corporation Changes**

Real estate investment trust changes (i.e. name change, merger, or ceasing to do business in Utah) must be reported to both:

Division of Corporations  
Department of Commerce  
160 E 300 S  
Salt Lake City, UT 84145

and:

Tax Commission  
Master File Maintenance  
210 N 1950 W  
Salt Lake City, UT 84134

## **Instructions for Return**

### **Rounding Off to Whole-Dollar Amounts**

All entries must be made in whole-dollar amounts.

### **Corporation Name and Address Area**

Enter the real estate investment trust name, address and telephone number in the space provided. Check the box provided if there has been a change in the real estate investment trust name or address since last year's filing. Make any necessary corrections to the name and address on the name and address lines provided.

### **Corporation Identification Numbers**

Enter the Employer Identification Number (EIN) and Utah Incorporation/Qualification Numbers in the appropriate fields.

## Amended Returns for 2000

### ***An amended state return for 2000 should be filed promptly once you discover:***

1. An error on your state or federal return after it has been filed; or
2. Your federal return is audited or adjusted by the IRS and the IRS audit or adjustment affects your state return. You must report such changes or corrected net income within 90 days of the IRS's final determination.

If you need to amend a return for a tax year other than 2000, please use the tax form and instructions for the year you are amending.

Do not submit an amended return for the purpose of claiming a loss carryback refund. This is automatically calculated by the Tax Commission. Any refund will be mailed to the corporation.

To qualify for a refund or credit, an amended return must be filed within three years following the date the original return was filed. A return filed before the due date is considered filed on the due date.

To amend a previously filed 2000 income tax return:

1. Check the amended box located at the top of the return; and
2. Indicate the reason for amending by writing the number in the box provided on the return.

### **The Reasons for Amending**

1. You filed an amended return with the Internal Revenue Service (*attach a copy of your amended federal return*);
2. You made an error on your state return (*attach an explanation of the adjustments made*);
3. Federal audit adjustments that resulted in changes in federal taxable income were issued and became final (*attach a copy of the IRS adjustment*);
4. Other (*attach explanation to return*).

Complete the return entering the figures as corrected. Enter other amounts shown on the original return. When filing an amended return, enter the amount of tax paid with the original return and/or subsequent payments of the tax prior to filing this amended return less any previous refunds (exclude refund interest).

**Remember:** Except for the amounts amended, the amounts entered on the return must match the original return.

#### **Line 1 – Net Income/Loss**

Enter the real estate investment trust taxable income from federal form 1120-REIT, line 22.

#### **Line 2 – Federal Net Operating Loss Deduction**

Enter the federal net operating loss deduction from federal form 1120-REIT, line 21a.

#### **Line 3 – Apportionable Income**

Line 1 plus line 2.

#### **Line 4 – Apportionment Fraction**

100 percent or bring fraction from Schedule J, line 7.

#### **Line 5 – Utah Taxable Income/Loss**

Multiply line 3 by line 4. If Utah taxable income on line 5 is a loss, the real estate investment may elect to: 1) carry the loss back (subject to the \$1,000,000 limitation); or 2) forego the loss carryback and carry the loss forward.

If an election is made to forego the federal net operating loss carryback, a similar election is considered to be made for Utah tax purposes unless the taxpayer makes a specific election to carry back the loss for Utah purposes. Indicate in the appropriate box whether you elect to forego the Utah net loss carryback.

**Yes,** forego the loss carryback

**No,** treat the loss as a carryback

If no election is made to forego the loss carryback, the Utah net loss will be carried back to the earliest of the three preceding tax years; if not entirely used to offset income of that year, it will be carried to the second year preceding the loss year; and any remaining loss is carried to the taxable year immediately preceding the loss year. Any remaining loss should be carried forward.

Do not submit an amended return for the purpose of claiming a loss carryback refund. A refund resulting from the carryback of a Utah net loss will be automatically sent to you.

#### **Line 6 – Utah Net Loss Carried Forward From Prior Years**

Losses incurred in years beginning on or after January 1, 1994, which remain after all carrybacks have been applied, may be carried forward for fifteen taxable years following the taxable year of the loss.

Attach documentation to the return to support the loss amounts carried forward on line 6.

#### **Line 7 – Net Taxable income**

Line 5 less line 6.

#### **Line 8 – Calculation of Tax**

Multiply line 7 by .05, or enter the \$100 minimum tax due, whichever is greater.

#### **Line 9 – Total Penalties and Interest.**

Enter any applicable penalty and interest amounts on the appropriate lines. Enter the total amount on this line. The Tax Commission will calculate the penalty for underpayment of required prepayments. See General Instructions regarding penalties and interest.

#### **Line 10 – Utah Use Tax**

Utah corporations that purchased items or services outside Utah for use or consumption in Utah and did

not pay sales or use tax on those items at the time of purchase, or that paid sales or use tax at a lower rate than the required use tax rate must pay use tax on the purchase price at the rate applicable in the city or county in which the item or service was consumed. Use tax of \$400 or less may be paid on this line; use tax exceeding \$400 must be filed and paid on a sales and use tax return. Use tax applies to the following purchases:

- Goods purchased in another state and transported to Utah for use or consumption.
- Goods purchased from a catalog and shipped into Utah for use or consumption.
- Goods purchased over the Internet and shipped into Utah for use or consumption.

Credit is allowed for sales taxes paid in another state or for Utah use tax collected by the vendor. No credit is given for taxes paid in foreign countries.

*Complete the worksheet below to determine use tax. Use the city tax rate from the list at the top of the next column. If your city is not listed, use the county rate.*

#### WORKSHEET FOR COMPUTING UTAH USE TAX

(Retain this worksheet for your records.)

1. Total amount of purchases subject to use tax ..... \$ \_\_\_\_\_
2. Use tax rate (decimal) ..... \$ \_\_\_\_\_
3. Use tax (multiply line 1 by line 2) ..... \$ \_\_\_\_\_
4. Credit for sales tax paid ..... \$ \_\_\_\_\_
5. Amount of use tax due (line 3 less line 4)  
Enter ZERO if less than zero ..... \$ \_\_\_\_\_

#### Line 11 – Total Tax, Penalty, and Interest Due

Add lines 8, 9 and 10.

#### Line 12 – Total Prepayments

Enter the total from Schedule E, line 4.

#### Line 13 – Total Remitted

If line 11 is larger than line 12, subtract line 12 from line 11. Make check or money order payable to the Utah State Tax Commission. **DO NOT MAIL CASH. THE TAX COMMISSION ASSUMES NO LIABILITY FOR LOSS OF CASH PLACED IN MAIL.** Attach a schedule for any nonrefundable credits claimed.

#### Line 14 – Total Refund

If line 12 is larger than line 11, subtract line 11 from line 12.

#### Line 15 – Quarterly Estimated Prepayments Meeting Exception

Check boxes corresponding to the four quarterly prepayments for those quarters in which penalty exceptions exist. Refer to "Exceptions to Penalty on Estimated Tax" in the general instructions for more information. Attach supporting documentation.

#### Use Tax Rate Chart (Effective Dec. 31, 2000)

<b>.0600</b> Beaver County	<b>.0600</b> Sanpete County
.0700 Beaver	.0625 Ephraim, Gunnison
<b>.0600</b> Box Elder County	<b>.0600</b> Sevier County
.0625 Brigham, Perry, Willard	.0625 Richfield, Salina
<b>.0600</b> Cache County	<b>.0600</b> Summit County
.0625 Logan	.0725 Park City
<b>.0600</b> Carbon County	<b>.0575</b> Tooele County
.0625 Price	.0600 Erda, Grantsville, Lakepoint, Lincoln, Tooele City, Stansbury Park
<b>.0600</b> Daggett County	<b>.0650</b> Uintah County
<b>.0625</b> Davis County	.0675 Vernal
<b>.0600</b> Duchesne County	<b>.0600</b> Utah County
.0625 Roosevelt	.0625 Alpine, American Fork, Lehi, Lindon, Mapleton, Orem, Payson, Pleasant Grove, Provo, Provo Canyon, Salem, Highland, Spanish Fork, Springville, Cedar Hills
<b>.0575</b> Emery County	<b>.0600</b> Wasatch County
.0750 Green River	.0625 Heber
<b>.0700</b> Garfield County	<b>.0600</b> Washington Cnty
.0800 Boulder, Panguitch, Tropic	.0625 Hurricane, Ivins, La Verkin, St. George, Santa Clara, Washington City
<b>.0600</b> Grand County	.0750 Springdale
.0775 Moab, East Green River	<b>.0600</b> Wayne County
<b>.0600</b> Iron County	<b>.0625</b> Weber County
.0775 Brian Head	
<b>.0600</b> Juab County	
.0625 Nephi	
<b>.0675</b> Kane County	
.0775 Kanab	
<b>.0575</b> Millard County	
<b>.0600</b> Morgan County	
<b>.0600</b> Piute County	
<b>.0600</b> Rich County	
<b>.0635</b> Salt Lake County	
.0735 Alta	
<b>.0600</b> San Juan County	
.0650 Monticello	

#### Signature and Date Lines

Signature and date lines are required for declaration of the return's accuracy. Refunds will not be granted on returns without signatures and dates.

#### Supplemental Information to be Supplied by all Corporations

All real estate investment trusts must complete this section, located on the back of the return.

#### Instructions for Schedule E - Prepayments of any Type

##### Line 1

Enter the total amount of all refunds applied from the prior year.

##### Line 2

List the date, check number and amount of extension prepayment.

##### Line 3

List the date, check number and amount of all prepayments made for the filing period. Enter the total amount on line 3. Attach additional sheet, if necessary.

**Line 4**

Add lines 1, 2, and 3. Enter the total on this line and on TC-20-REIT, line 12.

## Instructions for Schedule J – Apportionment Schedule

Determine apportionment fraction by completing this schedule. The factors express a percent for tangible property in Utah, for wages and salaries in Utah, and for sales in Utah. Add these factors together and divide by the number of factors present (typically 3) to arrive at the Utah apportionment fraction calculated to **six decimals**. Apply this fraction to the apportionable income (or loss) to arrive at the amount of income (or loss) apportioned to Utah. In cases where one or more of the factors is omitted due to peculiar aspects of the business operations, divide by the number of factors present.

Income or loss from partnership or joint venture interests must be included in income and apportioned to Utah by applying the three-factor formula consisting of property, payroll, and sales.

For apportionment purposes, the portion of partnership or joint venture property, payroll, and sales to be included in the real estate investment trust's property, payroll, and sales factors must be computed on the basis of the real estate investment trust's ownership interest in the partnership or joint venture.

Briefly describe the nature and location(s) of your Utah business activities in the space provided at the top of this schedule.

**Lines 1(a)-1(e) – Tangible Property**

Show the average cost value during the taxable year of real and tangible personal property used in the business within the state (including leased property) in column A and overall (including Utah) in column B.

Property owned by the real estate investment trust is valued at its original cost. Property rented by the real estate investment trust is valued at eight times the net annual rental rate. Net annual rental rate is the annual rental rate paid by the real estate investment trust less the annual rate received by the real estate investment trust from subrentals.

The average value of property must be determined by averaging the cost values at the beginning and ending of the tax period. However, monthly values may be used or required if monthly averaging more clearly reflects the average value of the real estate investment trust's property.

A supporting schedule should be attached whenever monthly averaging is used.

**Line 2 – Total Tangible Property**

Enter totals of lines 1(a) through 1(e) in the respective columns.

**Line 2(a) – Property Fraction**

Determine property fraction: column A, line 2 divided by column B, line 2.

**Line 3 – Wages, Salaries, Commissions, and Other Includable Compensation**

Wages, salaries, commissions, and other includable compensation paid to employees for personal services must be included in the Utah factor to the extent that the services, for which the compensation was paid, were rendered in Utah.

Compensation is paid in the state if:

1. The individual's service is performed entirely within the state;
2. The individual's service is performed both within and without the state, but the service performed without the state is incidental to the individual's service within the state; or
3. Some of the service is performed in the state and
  - a. The base of operations or, if there is no base of operation, the place where the service is directed or controlled is within the state, or
  - b. The base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.

Amounts reportable for employment security purposes may ordinarily be used to determine the wage factor.

**Line 3(a) – Wages Fraction**

Determine wage fraction: column A, line 3 divided by column B, line 3. Overall wages, including Utah, are listed in column B.

**Lines 4(a)-4(e) – Gross Receipts From Business**

The sales factor is the percentage the sales, rents/leases, or charges for services within the state for the taxable year bear to the overall sales for the taxable year. Gross receipts from the performance of services are in this state to the extent the services are performed in this state.

**Line 5 – Total Sales and Service**

Enter totals of lines 4(a) through 4(e) in their respective columns.

**Line 5a – Sales Fraction**

Determine sales fraction: column A, line 5 divided by column B, line 5. Overall sales, including Utah, are listed in column B.

**Line 6 – Total Fraction**

Enter total of lines 2(a), 3(a) and 5(a).

**Line 7 – Apportionment Fraction**

Calculate the apportionment fraction to **six decimals**: Line 6 divided by the number of factors used (typically 3 - property, wages and sales). If one or more of the factors are not present (i.e., there is a zero represented on lines 2, 3, or 5 in column B), divide by the number of factors present.

Enter apportionment fraction here and on TC-20REIT, line 4.



Utah State Tax Commission  
210 N 1950 W, Salt Lake City Utah 84134  
**Utah Income Tax Return For  
Real Estate Investment Trusts**

**2000**  
**TC-20**  
**REIT**  
Rev. 12/00

This return is for the calendar year ending Dec. 31, 2000, or fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_.

☐ Check box if name or address changed.

• ☐ AMENDED RETURN

See page 3 for "THE REASONS FOR AMENDING" and enter the number in this box

Corporation name			Employer Identification Number	
Address			Utah Incorporation/Qualification Number	
			Telephone Number ( )	
City	State	ZIP Code		

1. Net income/loss (Federal form 1120-REIT, line 22)	1	\$	00
2. Federal net operating loss deduction (Federal form 1120-REIT, line 21a)	2		00
3. Apportionable income or loss (add lines 1 and 2)	3		00
4. Apportionment fraction (100% or Schedule J, line 7)	4	%	
5. Utah taxable income/loss (line 3 multiplied by line 4) If line 5 is a (loss) and you elected to forego the Federal net operating loss carryback, do you also want to forego the Utah net loss carryback? If you do not make a selection, it will be assumed that your answer is "No" and the loss will be treated as carryback.	5	\$	00
		Yes <input type="checkbox"/>	No <input type="checkbox"/>
6. Utah net loss carried forward from prior years (attach documentation)(see instructions page 3)	6		00
7. Net taxable income (line 5 less line 6)	7	\$	00
8. Tax (line 7 multiplied by .05, or \$100 minimum tax due, whichever is greater)	8		00
9. Total the amounts listed below and enter on this line	9		00
Extension penalty \$ _____ Interest \$ _____			
Late payment penalty \$ _____ Penalty for underpayment of required prepayment \$ _____			
Late filing penalty \$ _____			
10. Utah use tax, if \$400 or less (see pages 3 & 4)	10		00
11. Total tax, penalties, and interest due (add lines 8, 9 and 10)	11		00
12. Total prepayments (Schedule E, line 4)	12		00
13. Total remitted (if line 11 is larger than line 12, subtract line 12 from line 11)	13	\$	00
<b>Make check payable to: UTAH STATE TAX COMMISSION</b>			
14. Total refund (if line 12 is larger than line 11, subtract line 11 from line 12)	14	\$	00
15. Check box(es) corresponding with installments that qualify for exceptions (see "Exceptions to Penalties," page 2) Attach supporting documentation	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
	4 <input type="checkbox"/>		

**NOTE: ATTACH A COPY OF FEDERAL FORM 1120-REIT TO THIS RETURN.**

**Under penalties of perjury, I declare that to the best of my knowledge and belief, this return and accompanying schedules are true, correct, and complete.**

Signature of officer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**Official Use Only**

<b>Paid Preparer's Section</b>	Preparer's signature		Date signed	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed)				Employer Identification Number	
	Preparer's complete address			City	State	ZIP code

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## Supplemental Information To Be Supplied By All Real Estate Investment Trusts

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NOTE: An automatic extension of the statute of limitations relating to assessments of tax is provided by Utah Code Ann. Section 59-7-519 for failure to report fully the information required.

1. What is the last year for which a federal examination has been completed?

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Under separate cover, send a summary and supporting schedules for the federal adjustments and the federal tax liability for each year for which federal audit adjustments have not been reported to the Tax Commission and indicate date of final determination. Forward information to Utah State Tax Commission, Auditing Division, 210 North 1950 West, Salt Lake City, Utah 84134-0300.

2. For what years are federal examinations now in progress, or final determination of past examinations still pending?

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3. For what years have extensions for proposing additional assessments of federal tax been agreed to with the Internal Revenue Service?

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### SCHEDULE E PREPAYMENTS OF ANY TYPE

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1. Overpayment applied from prior year .....	1.	
2. Extension prepayment    Date ..... Check number .....	2.	
3. Other prepayments (attach sheet if necessary)		
a. Date ..... Check number .....	3a.	
b. Date ..... Check number .....	3b.	
c. Date ..... Check number .....	3c.	
d. Date ..... Check number .....	3d.	
<b>Total of other prepayments</b> (add lines 3a through 3d) .....	3.	
4. Total prepayments (add lines 1, 2, and 3, enter on this line and on TC-20 REIT, line 12) .....	4.	

# Schedule J - Apportionment Schedule

TC- 20 J  
Rev. 12/00

Corporation Name	Taxable Year Ending	Employer Identification Number
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Describe briefly the nature and location(s) of your Utah business activities:

1. Tangible Property	Inside Utah Column A			Inside and Outside Utah Column B	
(a) Land	1(a)		00	•	00
(b) Depreciable assets	1(b)		00	•	00
(c) Inventory and supplies	1(c)		00	•	00
(d) Rented property	1(d)		00	•	00
(e) Other tangible property	1(e)		00	•	00
<b>2. Total Tangible Property</b> (total 1(a) through 1(e))	2		00	•	00
(a) Fraction (column (A), line 2 divided by column (B), line 2)				2(a)	
<b>3. Wages, salaries, commissions, and other includable compensation</b>	3		00	•	00
(a) Fraction (column (A), line 3 divided by column (B), line 3)				3(a)	
<b>4. Gross Receipts from Business</b>					
(a) Sales (gross receipts less returns and allowances)	4(a)				00
(b) Sales delivered or shipped to Utah purchasers:	4(b1)		00		
(1) Shipped from outside Utah	4(b2)		00		
(2) Shipped from within Utah	4(c1)		00		
(c) Sales shipped from Utah to:	4(c2)		00		
(1) United States Government					
(2) Purchasers in a state(s) where the taxpayer has no nexus (The corporation is not taxable in the state of purchaser)					
(d) Rent and royalty income	4(d)		00	•	00
(e) Service income (attach schedule)	4(e)		00	•	00
<b>5. Total Sales and Services</b> (total 4(a) through 4(e))	5		00	•	00
(a) Fraction (column (A), line 5 divided by column (B), line 5)				5(a)	
<b>6. Total of lines 2a, 3a, and 5a</b>					6
7. Calculate the <b>Apportionment Fraction</b> to <b>six decimals</b> : (line 6 divided by 3 or the number of factors present) (Also enter on TC-20REIT, line 4)				7	

**NOTE: This schedule is to be used only if income is taxable in another state and should be apportioned to Utah.**